

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 **(Canceled):**

Claim 2 **(Previously Presented):** A process according to claim 13, comprising:

- a catalytic reaction a) simultaneously introducing an aliquot quantity of oil and the monoalcohol into said first reactor, pre-heated to a temperature in the range 180°C to 210°C and at an operating pressure in the range 4 to 6 MPa;
- b) completely or partially evaporating a reaction mixture leaving the first catalysis reactor of the excess mono-, encouraging separation of the glycerol formed, which is recovered;
- c) introducing the ester mixture into the second reactor with addition of the equivalent by weight of monoalcohol;
- d) complete evaporation of the mixture from step c) undergoes complete evaporation of the excess monoalcohol, and eliminating residual glycerol formed.

Claim 3 **(Cancelled):**

Claim 4 **(Previously Presented):** A process according to claim 3, wherein the zinc aluminate of the catalyst is of the spinel type.

Claim 5 **(Previously Presented):** A process according to claim 13, wherein the two reactors are substantially identical in size and step c) is carried out under the catalysis conditions of the first catalysis step a).

Claim 6 **(Previously Presented):** A process according to claim 13, wherein the starting oil is unrefined, naturally fatty acid-rich degummed rapeseed, soya or sunflower oil.

Claim 7 **(Previously Presented):** A process according to claim 13, wherein the starting oil is naturally fatty acid-rich exotic African palm, palm nut oil or coconut oil.

Claim 8 **(Previously Presented):** A process according to claim 13, wherein an unrefined acid oil freed of its phospholipids and/or gums and with an acid number between 0.5 and 20 is used.

Claim 9 **(Previously Presented):** A process according to claim 8, wherein the acid number is between 1 and 15.

Claim 10 **(Previously Presented):** A process according to claim 8, wherein the acid number is between 2 and 12.

Claim 11 **(Previously Presented):** A process according to claim 9, wherein the oil results from pressure and/or extraction and has undergone degumming to obtain a residual phosphorous content of less than 10 ppm followed by a drying to obtain a residual water content of less than 500 ppm.

Claim 12 **(Previously Presented):** A process according to claim 13, wherein the mono alcohol is methanol.

Claim 13 **(Previously Presented):** A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising first catalytically reacting in the presence of a heterogeneous fixed bed catalyst said vegetable or animal oil with C1 to C5 monoalcohols in a first reactor, and second catalytically reacting in the presence of a heterogeneous fixed bed catalyst the ester mixture previously obtained, in a second reactor, transesterifying said vegetable or animal oils and simultaneously esterifying their free acidity.

Claim 14 **(Currently Amended)** A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising:

- (a) catalytically reacting said vegetable or animal oils in a first reactor with C1 to C5 mono-alcohols in the presence of a heterogeneous fixed bed catalyst, to esterify free acidity and transesterify the oils;
- (b) treating the reaction product from the first catalytic reactor so as to completely or partially evaporate excess mono-alcohols and at least partially separating resultant

glycerol; and

- (c) introducing resultant mixture of transesterified oils into a second reactor along with additional mono-alcohol, in the presence of a heterogeneous fixed bed catalyst, so as to increase the yield of resultant transesterified oils; and separating residual glycerol and mono-alcohols from the resultant transesterified oils.

Claim 15 (New) A process for the alcoholysis of a non-deacidified vegetable or animal oil having natural free acidity, comprising first catalytically reacting in the presence of a heterogeneous fixed bed catalyst comprising a zinc aluminate mixed oxide of the formula $ZnAl_2O_4$, $xZnO$, yAl_2O_3 , in which x and y each represent a number in the range 0 to 2, said vegetable or animal oil with C1 to C5 monoalcohols in a first reactor, and second catalytically reacting in the presence of a heterogeneous fixed bed catalyst the ester mixture previously obtained, in a second reactor, transesterifying said vegetable or animal oils and simultaneously esterifying their free acidity.